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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	

	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)

**NOTICE OF FORTY FIFTH SUPPLEMENTAL LIST
OF ORDINARY COURSE PROFESSIONALS**

PLEASE TAKE NOTICE that in accordance with the Order Pursuant to Sections 105(a), 327, 328 and 330 of the Bankruptcy Code Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business, entered on November 5, 2008 (the “Order”) [Docket. No. 1394],¹ Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors”), hereby supplement their initial list of ordinary course professionals annexed to the Order to include the professionals set forth on the list annexed hereto as Exhibit A (the “Forty Fifth Supplemental List”).

¹ Capitalized terms used but not defined herein have the meaning ascribed to them in the Order.

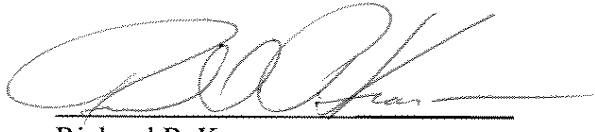
PLEASE TAKE FURTHER NOTICE that the retention affidavits certifying that such professionals do not represent or hold an interest adverse to the Debtors or their estates for the matters on which the professionals are to be employed (the “Ordinary Course Professional Affidavits”) and the retention questionnaires (the “Retention Questionnaires”) of the ordinary course professionals identified on the Forty Fifth Supplemental List have been filed contemporaneously herewith.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, the Debtors will serve this Notice, together with the Forty Fifth Supplemental List, the Ordinary Course Professionals’ Affidavits, and the Retention Questionnaires on (i) the Office of the United States Trustee and (ii) the attorneys for the Official Committee of Unsecured Creditors appointed in these chapter 11 cases.

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PLEASE TAKE FURTHER NOTICE that pursuant to the Order, objections, if any, to the retention of ordinary course professionals identified on the Forty Fifth Supplemental List must be filed with the Court and served upon the undersigned attorney for the Debtors within 10 days of the date of service of this Notice. Unless timely objections are received, the Forty Fifth Supplemental List shall be deemed approved by the Court and the professionals identified therein shall be deemed to be ordinary course professionals within the purview of the Order, without the necessity of a hearing.

Dated: April 6, 2010
New York, New York

A handwritten signature in black ink, appearing to read 'Richard P. Krasnow', is written over a horizontal line.

Richard P. Krasnow

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Exhibit A

**Forty Fifth Supplemental List of Proposed Professionals
to be Employed in the Ordinary Course of Business**

Professional	Nature of Services
Salvador & Associates, Attorneys-At-Law 815-816 Tower One & Exchange Plaza Ayala Triangle, Ayala Avenue 1226 Makati City, Philippines	Philippine tax advisory and corporate legal services.
Khattar Wong 80 Raffles Place #25-01 UOB Plaza 1 Singapore 048624	Legal services with respect to repatriation of funds, liquidation and termination of entities, and other general international tax matters.
Atoz S.A. 1B Heienhaff L-1736 Senningerberg, Luxembourg	Luxembourg tax and legal services with respect to repatriation of funds.
Burges Salmon LLP Narrow Quay House Narrow Quay Bristol, BS1 4AH United Kingdom	Legal services with respect to banking and restructuring services under United Kingdom law.